

The System is the administrator of three pension funds including two defined benefit retirement plans, the Public Employee Retirement Base Plan (PERSI) and the Firemen's Retirement Fund (FRF), and one defined contribution plan, the PERSI Choice Plan. In addition, the System administers one agency fund, the Sick Leave/Insurance Reserve Fund.

During FY 2003, the number of active PERSI members increased from 62,376 to 62,385. The number of retired members or annuitants receiving monthly allowances increased from 24,018 to 24,991. The number of inactive members who have not been paid a separation benefit increased from 18,267 to 18,599. Of these inactives, 7,897 have achieved vested eligibility. Total membership in PERSI increased from 104,661 to 105,975 during the fiscal year. As of June 30, 2003, there were 667 public employers in Idaho who were PERSI members. Table 1 illustrates how the distribution of active, retired, and inactive members has changed over the years.

The average age of active members and their average years of public employment continue their upward trend as shown in Table 1.

Table 1
Membership

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
1994	53,763	43.9	9.0	18,683	73.4	6,936
1995	55,811	43.9	9.0	19,272	73.6	7,564
1996	56,802	44.1	9.2	19,903	73.5	8,479
1997	57,237	44.3	9.5	20,499	73.2	11,153
1998	57,528	44.6	9.7	21,134	73.2	12,945
1999	59,248	44.8	9.8	21,756	73.1	14,180
2000	60,388	45.0	9.8	22,456	73.1	18,497
2001	62,125	45.1	9.7	23,253	72.7	18,723
2002	62,376	45.4	10.0	24,018	72.7	18,267
2003	62,385	45.7	10.2	24,991	72.5	18,599

Table 2
Schedule of Retired Members by Type of Benefit

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Regular	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	5,804	4,945	22	837	1,319	4,485
251 - 500	4,636	3,930	85	621	820	3,816
501 - 750	3,363	2,885	139	339	660	2,703
751 - 1,000	2,471	2,075	149	247	473	1,998
1,001 - 1,250	2,003	1,662	170	171	428	1,575
1,251 - 1,500	1,541	1,348	106	87	381	1,160
1,501 - 1,750	1,194	1,050	92	52	289	905
1,751 - 2,000	895	796	62	37	243	652
Over 2,000	3,084	2,924	107	53	998	2,086
Totals	24,991	21,615	932	2,444	5,611	19,380

Joint & Survivor (also known as Contingent Annuitant)

* Single Life Options include Straight Life, Cash Refund, Social Security and all other FOPs.

Table 3
Distribution of Active Members
62,385 Total

Cities	6,120	9.8%
Counties	6,346	10.2%
Schools	27,886	44.7%
State	17,733	28.4%
All others	4,300	6.9%
Total	62,385	100.0%

Table 4
Schedule of Average Benefit Payment Amount

Retirement Effective Dates	Years Credited Service						
	< 5*	5-10	10-15	15-20	20-25	25-30	30+
Period 7/1/97 to 6/30/98							
Average Monthly Benefit	\$ 572.91	\$ 251.52	\$ 452.60	\$ 678.34	\$1,108.13	\$1,717.88	\$2,432.60
Number of Retirants	74	238	195	190	170	183	193
Period 7/1/98 to 6/30/99							
Average Monthly Benefit	\$ 582.71	\$ 233.75	\$ 526.33	\$ 791.87	\$1,122.65	\$1,784.22	\$2,614.96
Number of Retirants	63	200	216	198	203	205	201
Period 7/1/99 to 6/30/00							
Average Monthly Benefit	\$ 376.08	\$ 263.49	\$ 499.69	\$ 771.77	\$1,198.14	\$1,812.25	\$2,551.37
Number of Retirants	64	224	194	191	196	220	241
Period 7/1/00 to 6/30/01							
Average Monthly Benefit	\$ 699.51	\$ 316.31	\$ 494.00	\$ 825.72	\$1,240.47	\$2,019.85	\$2,712.20
Number of Retirants	71	225	249	234	243	253	328
Period 7/1/01 to 6/30/02							
Average Monthly Benefit	\$ 399.61	\$ 254.28	\$ 545.98	\$ 860.22	\$1,231.89	\$2,009.06	\$2,804.79
Number of Retirants	62	218	259	210	238	197	298
Period 7/1/02 to 6/30/03							
Average Monthly Benefit	\$ 583.54	\$ 285.10	\$ 544.77	\$ 875.53	\$1,430.68	\$2,019.95	\$2,808.27
Number of Retirants	46	232	239	245	230	259	400

* Elected and appointed officials are vested after five months of continuous service.

Table 5
Schedule of Benefit Expenses by Type (1)

Fiscal Year	Age & Service Benefits		Death in Service Benefits	Disabilities			Refunds		DC Benefits (4)	Total
	Retirants	Survivors (3)		Retirants (2)		Survivors	Death	Separation		
				Pre-NRA	Post-NRA					
2001	\$227,350,223	\$22,501,874	(3)	\$6,682,375	\$5,725,127	(3)	\$4,570,629	\$20,207,120	\$ 899,539	\$287,936,887
2002	232,856,198	17,968,893	(3)	7,959,961	5,150,169	\$21,516	4,310,763	21,799,204	2,466,580	292,533,284
2003	256,035,493	18,866,589	(3)	9,035,051	5,500,590	22,042	4,481,725	20,154,162	1,951,818	316,047,470

(1) Amounts are approximate. Actual 2001 benefit expenses were allocated based on membership information at 7/1/2002.

(2) The split between duty and non-duty disabilities is not available.

(3) The split of benefit amounts by survivor type was not available. All survivors are included with the Age & Service Benefits survivors.

(4) Benefits paid from the defined contribution plans.

NRA = Normal Retirement Age. PERSI members with disability benefits convert to age & service retirants at NRA (60 for Fire & Police, 65 for other members). Data prior to Fiscal Year 2001 is unavailable. For purposes of this table, data will be accumulated going forward.

Table 6
History of Cost-of-Living Adjustments

Year	CPI Rate	PERSI COLA Rate ⁽¹⁾	Maximum COLA	Difference
1979	8.90%	6.00%	6.00%	0.00%
1980	12.20	6.00	6.00	0.00
1981	12.60	6.00	6.00	0.00
1982	10.20	6.00	6.00	0.00
1983	5.10	5.10	5.10	0.00
1984	2.90	2.90	2.90	0.00
1985	4.20	4.20	4.20	0.00
1986	3.20	1.00	3.20	2.20 ⁽²⁾
1987	1.50	1.50	1.50	0.00
1988	4.50	1.00	4.50	3.50 ⁽²⁾
1989	4.20	1.00	4.20	3.20 ⁽²⁾
1990	4.70	4.70	4.70	0.00
1991	5.60	5.60	5.60	0.00
1992	3.80	3.80	3.80	0.00
1993	3.10	3.10	3.10	0.00
1994	2.80	2.80	2.80	0.00
1995	2.90	2.90	2.90	0.00
1996	2.60	2.60	2.60	0.00
1997	2.90	2.90	2.90	0.00
1998	2.20	2.20	2.20	0.00
1999	1.60	1.60	1.60	0.00
2000	2.30	2.30	2.30	0.00
2001	3.40	3.40	3.40	0.00
2002	2.70	2.70	2.70	0.00
2003	1.80	1.00	1.80	0.80 ⁽³⁾

1 For years 1978 through 1986 the adjustment is effective January 1. Beginning in 1987, adjustments are effective March 1.

2 Retro-active COLAs were effective March 1, 1999, to re-establish purchasing power for these years.

3 The discretionary portion of the COLA in the amount of .80% was not approved.

Table 7
Schedule of Revenue by Source

Year	Employee Contributions	Employer Contributions ⁽¹⁾	Investment Income ⁽²⁾	Gains & Losses ⁽³⁾	Other Income	Total ⁽⁴⁾
1994	84,680,811	146,159,926	59,182,411	244,645,167	61,607	534,729,922
1995	98,958,160	173,626,061	97,974,599	18,914,844	108,118	389,581,782
1996	111,275,022	183,978,827	121,513,338	460,864,748	152,853	877,784,788
1997	115,599,984	193,604,102	129,568,877	627,809,854	407,761	1,066,990,578
1998	109,305,482	180,322,741	144,779,498	683,857,465	385,412	1,118,650,598
1999	110,900,497	181,659,638	162,852,260	475,499,565	411,586	931,323,546
2000	118,270,877	191,534,944	201,552,566	628,751,044	301,280	1,140,410,711
2001	127,533,104	131,997,290	203,096,882	(669,224,044)	386,742	(206,210,026)
2002	135,637,682	220,398,889	162,149,168	(663,804,822)	137,215	(145,481,868)
2003	145,862,839	217,096,030	171,792,158	40,395,034	132,967	575,279,028

1 Employer contributions for 2001 do not include \$77,690,500 of employer gain sharing credits.

2 Investment income is reported net of investment expense.

3 Years prior to 1996 were reported under NCGA Statement No. 1, so unrealized gains and losses for those years are not included. From 1996 forward, both unrealized and realized gains and losses are included.

4 Total does not include the transfer in activity related to the DC Choice Plan.

Table 8
Schedule of Expenses by Type

Year	Retirement Allowance	Refunds	Administrative Expense	Total ⁽¹⁾
1994	127,129,834	12,385,409	2,974,975	142,578,971
1995	142,117,947	14,786,915	3,246,044	159,969,064
1996	155,990,318	16,701,947	2,310,751	175,667,240
1997	168,717,822	18,966,734	2,435,051	190,930,600
1998	182,788,207	23,019,945	3,172,208	208,980,360
1999	200,025,199	19,938,836	3,596,797	223,560,832
2000	220,960,251	24,560,909	4,283,525	249,804,685
2001	263,159,138	24,777,749	5,874,271	293,811,158
2002	266,423,317	26,109,967	7,034,588	299,567,872
2003	291,220,969	24,826,501	6,614,117	322,661,587

1 Total does not include the transfer out activity related to the DC Choice Plan.

Firefighter's Retirement Fund Entitlements

Effective October 1, 1980, all contributing members of the Firefighter's Retirement Fund (FRF) became members of the Public Employee Retirement System of Idaho.

The merger legislation provides the rights and benefits of firefighters employed prior to October 1, 1980 shall not be less than those they would have received had the FRF system not been integrated with PERSI. Under this guarantee, the cost of benefits payable, which exceeds PERSI benefit accrual, is to be borne by additional contributions from the State (allocation of fire insurance premium tax revenues) and from the employer members of the former FRF system. Firefighters originally hired on or after October 1, 1980, are members of and entitled to benefits as provided by PERSI statutes.

While the invested assets of the FRF system were integrated into the PERSI retirement fund in 1980, they are accounted for on an appreciated value basis in the biennial actuarial valuation of that system. Also, a separate accounting of FRF employer and employee contributions is maintained and used in that valuation to insure the cost of continuing FRF benefit payments remains the responsibility of former FRF employers and is shared by the State.

The Retirement Board lowered the PERSI contribution rates starting October 31, 1997. Initially, this reduction was to end on October 31, 2000. The Board has voted to continue this reduction as of April 25, 2000. The FRF excess contribution rate has correspondingly increased to 17.24% and the total employer contributions for FRF members remain fixed at the 35.90% / 27.25% rates.

Based on the July 1, 2003 actuarial valuation, the current schedule of excess contribution rates will amortize the FRF excess costs by October 31, 2019 or 16.3 years from the valuation date. This is greater than the expected 15.0-year period based on the 2002 actuarial valuation results. It is greater than the Fund's original funding goal, which was to amortize the liabilities by June 30, 2018 (40 years from July 1, 1978). The current amortization period is less than the statutory maximum of 50 years.

The amortization of the excess costs was increased by 1.1 years due to investment returns recognized as of July 1, 2003. Specifically, the fund's assets earned a gross return before expenses of 3.73% for the 2003 plan year falling short of the actuarial assumption of 8.00%. All experience gains and losses over the year resulted in the amortization period being increased by 1.3 years.

As of June 30, 2003 there were 57 active members entitled to FRF benefits, a decrease from 81 at the end of FY 2002. Retired members and beneficiaries increased to 576 from 558. The number of active FRF members continues to decrease. In fact, the average expected years of service for the remaining 57 active FRF members is only 2.5 years as of July 1, 2003.

Table 9
FRF Employer Contribution Rates as of June 30, 2003

	Firefighters Hired Before 10/1/80	Firefighters Hired After 10/1/80
PERSI Rate	10.01%	10.01%
Social Security Equivalent	7.65	
72-1432 IC	1.00	
Excess Cost	<u>17.24</u>	<u>17.24</u>
Total Rate:	<u>35.90</u>	<u>27.25</u>

Schedule of Employers

State Agencies

Accountancy Board
Administration, Department of
Aging, Commission on
Agriculture, Department of
Arts, Commission on the
Athletic Commission
Attorney General
Barley Commission
Bean Commission
Beef Council, Idaho
Blind & Visually Impaired, Comm. for
Boise State University
Brand Inspector, State
Building Safety, Division of
Canola & Rapeseed Commission
Certified Shorthand Reporters
Code Commission, Idaho
Commerce, Department of
Controller's Office
Corrections, Department of
Correctional Industries
Dairy Council
Deaf and Blind, School for
Dentistry, Board of
Disability Determinations
Eastern Idaho Technical College
Education, Board of
Engineers & Land Surveyors, Prof.
Environmental Quality, Dept. of
Finance, Department of
Financial Management, Division of
Fish and Game, Department of
Forest Products Commission
Governor, Office of the
Health and Welfare, Department of
Health District #1
Health District #2
Health District #3
Health District #4
Health District #5
Health District #6
Health District #7
Hispanic Affairs, Commission on
Historical Society
Human Resources, Division of
Human Rights Commission
Idaho Public Television
Idaho State Bar
Idaho State University
Industrial Commission
Insurance, Department of
Insurance Fund, State

Investment Board
Judicial Branch
Juvenile Corrections, Department of
Labor, Department of
Lands, Department of
Lava Hot Springs Foundation
Law Enforcement, Department of
Legislative Services
Legislature - House of Representatives
Legislature - Senate
Lewis-Clark State College
Library, Idaho State
Lieutenant Governor
Liquor Dispensary
Lottery, Idaho State
Medicine, Board of
Military Division
Nursing, Board of
Occupational Licenses, Bureau of
Optometry, Board of
Outfitters and Guides, Board of
Parks & Recreation, Department of
Pea & Lentil Commission, Idaho
Pharmacy, Board of
Potato Commission, Idaho
Professional Geologists, Board of
Public Employee Retirement System
Public Utilities Commission
Public Works Contractors Licensing
Racing Commission
Real Estate Commission
Secretary of State
Species Conservation, Office of
State Appellate Public Defender
Superintendent of Public Instruction
Tax Appeals, Board of
Tax Commission
Transportation, Department of
Treasurer, State of Idaho
University of Idaho
Veterans Services, Division of
Veterinary Medicine Board
Vocational Education
Vocational Rehabilitation
Water Resources, Department of
Wheat Commission
Women's Commission

Political Subdivisions

Ada County
Adams County
Bannock County

Bear Lake County
Benewah County
Bingham County
Blaine County
Boise County
Bonneville County
Boundary County
Butte County
Camas County
Canyon County
Caribou County
Cassia County
Clark County
Clearwater County
Custer County
Elmore County
Fremont County
Gem County
Idaho County
Jefferson County
Jerome County
Kootenai County
Latah County
Lemhi County
Lewis County
Lincoln County
Madison County
Nez Perce County
Oneida County
Owyhee County
Payette County
Power County
Shoshone County
Teton County
Valley County
Washington County

City of Aberdeen
City of Albion
City of American Falls
City of Ammon
City of Arco
City of Ashton
City of Athol
City of Bancroft
City of Blackfoot
City of Bliss
City of Bloomington
City of Boise
City of Bonners Ferry
City of Bovill
City of Buhl
City of Burley

City of Caldwell
 City of Cascade
 City of Castleford
 City of Challis
 City of Chubbuck
 City of Clark Fork
 City of Coeur d' Alene
 City of Cottonwood
 City of Council
 City of Craigmont
 City of Culdesac
 City of Dalton Gardens
 City of Deary
 City of Declo
 City of Donnelly
 City of Dover
 City of Downey
 City of Driggs
 City of Dubois
 City of Eagle
 City of Emmett
 City of Fairfield
 City of Filer
 City of Firth
 City of Franklin
 City of Fruitland
 City of Garden City
 City of Genesee
 City of Georgetown
 City of Glenns Ferry
 City of Gooding
 City of Grace
 City of Grangeville
 City of Greenleaf
 City of Hagerman
 City of Hailey
 City of Hayden
 City of Hayden Lake
 City of Heyburn
 City of Homedale
 City of Hope
 City of Horseshoe Bend
 City of Idaho Falls
 City of Inkom
 City of Iona
 City of Island Park
 City of Jerome
 City of Juliaetta
 City of Kamiah
 City of Kellogg
 City of Kendrick
 City of Ketchum
 City of Kimberly
 City of Kooskia
 City of Kootenai

City of Kuna
 City of Lapwai
 City of Lava Hot Springs
 City of Lewiston
 City of Mackay
 City of Malad
 City of Malta
 City of Marsing
 City of McCall
 City of McCammon
 City of Melba
 City of Menan
 City of Meridian
 City of Middleton
 City of Montpelier
 City of Moscow
 City of Mountain Home
 City of Moyie Springs
 City of Mullan
 City of Nampa
 City of New Meadows
 City of New Plymouth
 City of Nez Perce
 City of Notus
 City of Old Town
 City of Orofino
 City of Osburn
 City of Paris
 City of Parma
 City of Paul
 City of Payette
 City of Pinehurst
 City of Plummer
 City of Pocatello
 City of Ponderay
 City of Post Falls
 City of Pottlatch
 City of Preston
 City of Priest River
 City of Rathdrum
 City of Rexburg
 City of Richfield
 City of Rigby
 City of Ririe
 City of Roberts
 City of Rupert
 City of Salmon
 City of Sandpoint
 City of Shelley
 City of Shoshone
 City of Smelterville
 City of Soda Springs
 City of Spirit Lake
 City of St. Anthony
 City of St. Charles

City of St. Maries
 City of Sugar City
 City of Sun Valley
 City of Tensed
 City of Teton
 City of Troy
 City of Twin Falls
 City of Ucon
 City of Victor
 City of Wallace
 City of Weippe
 City of Weiser
 City of Wendell
 City of Wilder
 City of Winchester
 City of Worley

Cascade Hospital District
 Council Community Hospital
 Elmore Medical Center
 McCall Memorial Hospital District
 Salmon River Hospital District
 Weiser Memorial Hospital

Ada County Drainage District #2
 Aberdeen-Springfield Canal Co.
 American Falls Reservoir District
 American Falls Reservoir District #2
 Avondale Irrigation District
 Bench Sewer District
 Big Lost River Irrigation
 Big Wood Canal Company
 Black Canyon Irrigation District
 Boise-Kuna Irrigation District
 Boise Project Board of Control
 Burley Irrigation District
 Canyon Hill Irrigation District
 Cataldo Water District
 Central Orchards Sewer District
 Central Shoshone County Water Dist.
 Clearwater Soil & Water Conservation
 Coolin Sewer District
 Dalton Gardens Irrigation District
 Eagle Sewer District
 East Green Acres Irrigation District
 E&W Cassia Sewer & Water District
 East Shoshone County Water District
 Fremont-Madison Irrigation District
 Grand View Mutual Canal Company
 Hayden Area Regional Sewer Board
 Hayden Lake Irrigation District
 Idaho Irrigation District
 Kalispel Bay Water/Sewer District
 King Hill Irrigation District
 Kingston-Cataldo Sewer District

Kingston Water District
 Kootenai-Ponderay Sewer District
 Lake Irrigation District
 Lewiston Orchards Irrigation District
 Little Wood River Irrigation District
 Milner Low Lift Irrigation District
 Minidoka Irrigation District
 Mountain Home Irrigation District
 Nampa-Meridian Irrigation District
 New Sweden Irrigation District
 New York Irrigation District
 North Kootenai Water District
 Orofino Cr-Whiskey Cr Water & Sewer
 Owyhee Project Sewer Board
 Owyhee Sewer District
 Payette Lakes Water & Sewer District
 People's Canal & Irrigation Company
 Pinehurst Water District
 Pioneer Irrigation District
 Portneuf Soil & Water District
 Progressive Irrigation District
 Riverside Independent Water & Sewer
 Riverside Irrigation District
 Riverside Irrigation District Ltd.
 Roseberry Irrigation District
 Ross Point Water District
 Settlers Irrigation District
 Snake River Valley Irrigation District
 Southside Water & Sewer District
 Sun Valley Water & Sewer District
 Twin Falls Canal Company
 Water District #1
 Water District #11
 Water District #31
 Water District #32C
 Water District #34
 Water District # 37 and #37M
 Water District #37N
 Water District #63
 Weiser Irrigation District
 West Boise Sewer District
 West Bonner Water & Sewer District
 Wilder Irrigation District

Ada County Highway District
 Atlanta Highway District
 Bliss Highway District #2
 Buhl Highway District
 Burley Highway District
 Canyon Highway District #4
 Central Highway District
 Clarkia Better Roads Highway District
 Clearwater Highway District
 Cottonwood Highway District
 Dietrich Highway District #5

Downey-Swan Lake Highway District
 East Side Highway District
 Evergreen Highway District
 Fenn Highway District
 Ferdinand Highway District
 Fruitland Highway District #1
 Gem Highway District
 Glenns Ferry Highway District
 Golden Gate Highway District
 Gooding Highway District
 Grangeville Highway District
 Greencreek Highway District
 Hagerman Highway District
 Hillsdale Highway District
 Homedale Highway District
 Jerome Highway District
 Kamiah Highway District
 Keuterville Highway District
 Kidder-Harris Highway District
 Lakes Highway District
 Minidoka County Highway District
 Mountain Home Highway District
 Nampa Highway District
 North Highway District
 North Latah County Highway District
 Notus-Parma Highway District
 Plummer-Gateway Highway District
 Post Falls Highway District
 Prairie Highway District
 Raft River Highway District
 Richfield Highway District #3
 Sandpoint Ind. Highway District
 Shoshone Highway District #2
 South Latah County Highway Dist. #2
 Targhee Reg Public Transit Authority
 Twin Falls Highway District
 Union Independent Highway District
 Weiser Valley Highway District
 Wendell Highway District #6
 West Point Highway District #4
 Winona Highway District
 Worley Highway District

Ada Planning Association
 American Falls Housing Authority
 Association of Idaho Cities
 Bear Lake Regional Commission
 Bingham County Senior Citizens Ctr.
 Blaine County Recreational District
 Boise City/Ada County Housing Auth.
 Caldwell Housing Authority
 Canyon County Org. on Aging
 Capital City Development Corp.
 Clearwater-Potlatch Timber Protection
 Dry Creek Cemetery District

Eastern Idaho Fair Board
 Foster Grandparents of Southeast ID
 Gem County Mosquito Abatement
 Gem County Recreation District
 Genesee Cemetery District
 Gooding Cemetery District
 Grangeville Cemetery District.
 Hagerman Cemetery District
 Hayden Area Recreational District
 Housing Authority of Pocatello
 Idaho School Board Association
 Idaho Crop Improvement Association
 Idaho Public Employees Association
 Idaho Association of Counties
 Idaho Heritage Trust, Inc.
 Idaho Education Association
 Idaho Assoc. of School Administrators
 Idaho Risk Management Program
 Lincoln County Cemetery District
 Lincoln County Housing Authority
 Local Highway Technical Assistance
 M-A-R Cemetery District
 Masring-Homedale Cemetery
 Meridian Cemetery District
 Moscow Cemetery District
 Nampa Housing Authority
 Nampa Urban Renewal
 Nez Perce County Fair Board
 North Fremont Cemetery District
 North Idaho Fair
 Orofino Cemetery District
 Port of Lewiston
 Rexburg Cemetery District
 Shelley Cemetery District
 Southern Idaho Solid Waste District
 Twin Falls Housing Authority
 Valley Recreation Dist. Of Hazelton
 West End Cemetery District
 Wilder Cemetery District
 Wilder Housing Authority

Aberdeen Library District
 Ada County Free Library District
 American Falls Free Library
 Bear Lake County Free Library
 Boundary County Free Library
 Burley Public Library
 East Bonner County Library District
 Franklin County Library District
 Fremont County Library District
 Jefferson Free Library District
 Madison County Library District
 Meadows Valley Public Library District
 Meridian Free Library
 Moscow-Latah County Library

North Bingham County Library District
Oneida County Library
Portneuf Library District
Prairie-River Library District
Priest Lake Public Library
Salmon Library Association
South Bannock Free Library District
Valley of Tetons District Library Board
West Bonner Library District

Athol Fire Protection District
Blackfoot Fire Department
Boise Fire Department
Buhl Fire Department
Burley Fire Department
Caldwell Fire Department
Central Fire District
Coeur d' Alene Fire Department
Cottonwood Rural Fire District
Donnelly Rural Fire Prot Assn
Idaho Falls Fire Department
Jerome Fire Department
Ketchum Fire Department
Kootenai County Fire and Rescue
Kootenai Co. Emergency Med. Svcs.
Kuna Fire District
Lewiston Fire Department
McCall Rural Fire District
Mica Kidd Island Fire District
Moscow Fire Department
Nampa Fire Department
North Ada County Fire/Rescue District
North Ada Co. Fire/Rescue Volunteers
Northern Lakes Fire Protection District
Northside Fire District
Payette Fire Department
Plummer-Gateway Fire Protection Dist
Pocatello Fire Department
Post Falls Fire Protection District
Rexburg-Madison Fire Department
Sagle Fire District
Sandpoint Fire Department
Shoshone County Fire District #1
Shoshone County Fire District #2
Shoshone Co. Fire Protection Dist #2
South Central Region E911
South Idaho Timber Protection Assoc.
Spirit Lake Fire Protection District
Star Joint Fire Protection District
Teton County Fire Protection District
Twin Falls Fire Department
Wendell Rural Fire District
Westside Fire District
Whitney Fire Protection District
Wood River Fire Protection District

Worley Ambulance Association
Worley Fire Protection District

Junior Colleges and Public School Districts

North Idaho College
College of Southern Idaho
Aberdeen School District
American Falls School District
ANSER Charter School
Arbon School District
Avery School District
Basin School District
Bear Lake School District
Blackfoot Charter Comm. Learning Ctr.
Blackfoot School District
Blaine County School District
Bliss School District
Boise Independent School District
Bonneville School District
Boundary School District
Bruneau-Grandview School District
Buhl School District
Butte County School District
Caldwell School District
Camas County School District
Cambridge School District
Canyon-Owyhee School District
Cascade School District
Cassia County School District
Castleford School District
Challis School District
Clark County School District
Clearwater School District
Coeur d' Alene Charter Academy
Coeur d' Alene School District
Cottonwood School District
Council School District
Culdesac School District
Dietrich School District
Emmett School District
Filer School District
Firth School District
Fruitland School District
Garden Valley School District
Genesee School District
Glenns Ferry School District
Gooding School District
Grace School District
Grangeville School District
Hagerman School District
Hansen School District
Hidden Springs Charter School
Highland School District

Homedale School District
Horseshoe Bend School District
Idaho Falls School District
Idaho High School Activities Assoc.
Idaho Leadership Academy
Idaho Virtual Academy
Idaho Virtual High School
Jerome School District
Kamiah School District
Kellogg School District
Kendrick School District
Kimberly School District
Kootenai-Harrison School District
Kuna School District
Lake Pend Oreille School District
Lakeland School District
Lapwai School District
Lewiston Independent School District
Mackay School District
Madison School District
Marsh Valley School District
Marsing School District
McCall Donnelly School District
Meadows Valley School District
Melba School District
Meridian High School, Inc.
Meridian School District
Middleton School District
Midvale School District
Minidoka County School District
Moscow Charter School
Moscow School District
Mountain Home School District
Mullan School District
Murtaugh School District
Nampa Charter School, Inc.
Nampa School District
New Plymouth School District
Nez Perce School District
North Gem School District
North Star Charter School
Notus School District
Oneida School District
Parma School District
Payette School District
Pleasant Valley School District
Plummer-Worley School District
Pocatello Community Charter
Pocatello School District
Post Falls School District
Potlatch School District
Prarie School District
Preston School District
Renaissance Charter School
Richfield School District

Rigby School District
Ririe School District
Rockland School District
Salmon School District
Sandpoint Charter School
Shelley School District
Shoshone School District
Snake River School District
Soda Springs School District
South Lemhi School District
St. Anthony School District
St. Maries School District
Sugar-Salem School District
Swan Valley School District
Teton School District
Three Creek School District
Troy School District
Twin Falls School District
Valley School District
Vallivue School District
Wallace School District
Weiser School District
Wendell School District
West Bonner County School District
West Jefferson School District
West Side School District
Whitepine School District
Wilder School District

Several publications and reports are distributed to members and employers to keep them informed about the status of their membership accounts and PERSI. These include:

- Annual Report
- Member Handbook
- Membership Account Statement
- Remittance Advice
- Newsletters
- Brochures
- Information Returns (Form 1099)
- Statement for Recipients of Annuities (Form W-2P)
- Pre-Retirement Education Materials
- Reports to Legislature
- Memorandums to Employers

To receive any of these, contact PERSI at 208-334-3365.

In addition, PERSI information can be found on PERSI's web page at www.persi.state.id.us.

PERSI Office Locations:

Boise

Office Location:
607 North 8th Street

Mailing Address:
P.O. Box 83720
Boise, ID 83720-0078

Telephone:
208-334-3365
1-800-451-8228

Coeur d' Alene

Office Location & Mailing Address:
2005 Ironwood Parkway
Suite 226
Coeur d' Alene, ID 83814

Telephone:
208-769-1474
1-800-962-8228

Pocatello

Office Location:
850 East Center
Suite "D"

Mailing Address:
P.O. Box 1058
Pocatello, ID 83204

Telephone:
208-236-6225
1-800-762-8228

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